

EXHIBIT 33

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)
Plaintiff)
)
vs.) No. 1-19-CR-10080
)
GAMAL ABDELAZIZ and JOHN)
WILSON,)
Defendants.)
)
)

BEFORE THE HONORABLE NATHANIEL M. GORTON
UNITED STATES DISTRICT JUDGE
JURY TRIAL - DAY 14

John Joseph Moakley United States Courthouse
Courtroom No. 4
One Courthouse Way
Boston, Massachusetts 02210

September 29, 2021
9:10 a.m.

Kristin M. Kelley, RPR, CRR
Debra Joyce, RMR, CRR
Official Court Reporter
John Joseph Moakley United States Courthouse
One Courthouse Way, Room 3209
Boston, Massachusetts 02210
E-mail: kmob929@gmail.com

Mechanical Steno - Computer-Aided Transcript

1 only want to show the witness page 9 of Exhibit 125. If we
2 could just turn that around.

3 Q. Is that the bank check, a copy of the bank check that
4 you're referring to for the USC number you have there of
5 \$150,000?

6 A. Yes.

7 MR. KENDALL: I'd like to offer this copy of the check
8 into evidence, your Honor.

9 MS. WRIGHT: No objection.

10:58 10 THE COURT: It will be admitted, 125.

11 (Exhibit 125 admitted into evidence.)

12 MR. KENDALL: Thank you, your Honor.

13 If we could show the jury, please.

14 MS. WRIGHT: Just this check, though, correct?

15 MR. KENDALL: Just this check.

16 Q. You see it says US Bank cashier's check pay \$100,000 and
17 it's payable to the order of Usc Men's Water Polo, correct?

18 A. Correct.

19 Q. No individual's name there associated with USC, correct?

10:59 20 Not Donna Heinel, not a coach?

21 A. Correct.

22 Q. Just to the water polo team. And then it says
23 "purpose/remitter". That means -- the remitter is the person
24 who bought the check, or is supplying the funds?

25 A. It doesn't always mean who bought it. I mean --

1 Q. The purpose who was giving it?

2 A. It's the -- you can advise the bank to put a particular
3 thing.

4 Q. Okay. It says "Wilson Family", correct?

5 A. Yes, it does.

6 Q. Okay. If you look and see those handwritten numbers at
7 the top, 93-9101-6984, you know that to be the men's USC water
8 polo gift account bank account number?

9 A. It's not the bank account number.

10:59 10 Q. Is it the account number?

11 A. It's -- my understanding is that is the general ledger
12 account number of the internal USC.

13 Q. Thank you. So it's how USC tracks the money that goes
14 into its gift account?

15 A. That's right.

16 Q. It may not actually be the bank's account number?

17 A. Correct.

18 Q. But it's the USC accounting entry to show it went into the
19 USC gift fund account, correct?

11:00 20 A. That's correct.

21 Q. Now, if we go back to 718, please. We see the water polo,
22 which the 100,000 is connected to John Wilson. Then you see
23 Clear the Clearinghouse with Donna Heinel of \$160,000. Do you
24 know those payments occur 4 years after Johnny Wilson is
25 admitted to USC, correct?

1 MR. KENDALL: I want to show an exhibit just for the
2 witness, 9849, page 1 of 1.

3 Q. Do you recognize that as the numbers we just went through
4 and the total taxes paid?

5 A. The foreign tax is different.

6 Q. The foreign tax credit was 468,278, I believe.

7 A. I have 476 -- can I see the return again?

8 Q. Sure. 466 -- you're right. You're correct. My math.

9 I'm not going to call it a typo. I'm just going to call it my
02:27 10 error. It's off by \$2,000. So it's -- the total would be
11 966,821.

12 A. Yes.

13 Q. Okay. And you agree with me the taxable income is
14 \$2,131,369?

15 A. I'd have to see it.

16 Q. Okay. Why don't we go back to Exhibit 482. Let's look at
17 line 43, please, of the 1040, which would be at bates 852,
18 line 43.

19 Well, actually, hold on a second. I may be off by a
02:28 20 fraction.

21 MR. KENDALL: One minute, your Honor?

22 THE COURT: Yes.

23 Q. So taxable income would be what?

24 A. Is \$2,127,769.

25 Q. So \$2,127,769. If we divide \$2,127,769 -- excuse me -- if

1 we decide 966,821, the amount of tax paid, by the taxable
2 income, it will get us about 45 percent. Is that correct?

3 MS. KEARNEY: Objection.

4 THE COURT: Grounds?

5 MS. KEARNEY: The witness testified that not all the
6 foreign tax credit was paid in 2014.

7 THE COURT: Sustained.

8 Q. The foreign tax credit was applied to the return, correct?

9 A. There was a carry forward from 2012 and 2014. It wasn't
02:30 10 paid in 2014 though.

11 Q. So using the carry forward, we would see that the carry
12 forward in taxes paid are about 45 percent of the taxable
13 income, correct?

14 A. All of the foreign tax credit wasn't paid in 2014, so I
15 can't.

16 Q. I'm not saying it's paid. I'm agreeing with you it wasn't
17 all paid.

18 A. Okay.

19 Q. I'm saying the foreign tax credit applied and the other
02:30 20 taxes paid equal 45.5 percent of the taxable income?

21 MS. KEARNEY: Objection, your Honor.

22 THE COURT: Well, if she understands, she can answer.

23 A. I understand. I just don't agree with that percentage,
24 because it's not 45 percent of the taxable income, because the
25 taxable income for this year relates only to 2014, whereas the

1 credit that he's getting for foreign tax credit was not all
2 from 2014. So to get a percentage, I don't feel comfortable
3 doing that.

4 Q. I'm just asking you to do the math and the government can
5 ask you questions to explain your view of it later.

6 MS. KEARNEY: Objection.

7 THE COURT: Overruled.

8 Q. My question is simple. If we take the line, the numbered
9 line 43 and divide it by 966,821, we get about 45 percent,
02:31 10 correct?

11 MS. KEARNEY: Objection. Relevance.

12 THE COURT: She can answer the question. Overruled.

13 A. I'm trying to do some long division here. It might take
14 me a minute.

15 Q. Would you like a calculator?

16 A. That would be awesome. It would go a lot quicker.

17 Q. Promise me you won't read my e-mails.

18 A. I promise.

19 Q. Would you like a simple calculator?

02:32 20 A. That would be perfect. It should be a simple calculation.
21 Thank you. Yeah. 45.4 percent.

22 Q. Okay. So that 966 of foreign tax credits and taxes paid
23 is 45 point -- what did you say, 6 percent?

24 A. Four.

25 Q. 45.4 percent of the taxable income.

1 A. Correct.

2 Q. Next, I'd like to show you your chart, Exhibit 697. This
3 is a calculation you made assuming that the \$220,000 should be
4 disallowed as deductions?

5 A. Correct.

6 Q. Disallow the \$120,000 as a consulting fee and disallow
7 \$100,000 as a charitable contribution?

8 A. Correct.

9 Q. Did you do a calculation of what it would be if someone
02:33 10 expected that the entire \$220,000 would be a charitable
11 contribution?

12 A. I did not.

13 Q. Okay.

14 MR. KENDALL: I'd like to show you, only as a chalk,
15 trial Exhibit 9836, your Honor, if I may. And I'd just like to
16 walk the witness through the calculation. If we can show this
17 to the jury. It's only a chalk for the moment, your Honor.

18 MS. KEARNEY: Can I -- do you have a hard copy I can
19 take a look at, please?

02:33 20 MR. KENDALL: Sure.

21 MR. FRANK: Your Honor, this should not be in front of
22 the jury. It is already.

23 THE COURT: I can't hear you.

24 MR. FRANK: I don't know if this is in front of the
25 jury, but it should not --

1 C E R T I F I C A T E
2
34 UNITED STATES DISTRICT COURT)
5 DISTRICT OF MASSACHUSETTS)
6
78 We, Kristin M. Kelley and Debra Joyce, certify that
9 the foregoing is a correct transcript from the record of
10 proceedings taken September 29, 2021 in the above-entitled
11 matter to the best of our skill and ability.
12
1314 /s/ Kristin M. KelleySeptember 29, 202115 /s/ Debra JoyceSeptember 29, 202116 Kristin M. Kelley, RPR, CRR
17 Debra Joyce, RMR, CRR
18 Official Court Reporter
19
20
21
22
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24
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Date